

an argument on the subject, it might be very easily shown that any increase of duty which has been placed on English goods, is quite indemnified by the decreased cost at which our canals, railways and steamships enable them now to be delivered throughout the Province, and that if the question were one of competition with Canadian manufacturers, the English exporter is quite as well off as before, while as compared with the American, his position is greatly improved.

In proceeding to offer some observations upon the principle upon which taxation is imposed in Canada, I may remark that the views of those who cavil at the policy of Canada, seem to be based upon the assumption that free trade is both the principle and practice of Great Britain, and should be adopted by Canada, irrespective of its financial necessities.

It certainly appears singular that Canada should be reproached with a departure from sound principles of finance, when, in order to pay her just debts, she imposes higher duties on the articles she herself consumes, when in England itself the same means are resorted to, and no less than £28,000,000 sterling obtained from Customs duties, and £17,000,000 from Excise. If in Great Britain, where such an enormous amount of realized wealth exists, it has only as yet been found possible to raise one-sixth of the revenue by direct taxation, it need require no excuse if Canada has to raise her revenue almost wholly by indirect means.

Free trade, in the abstract, must be taken to mean the free exchange of the products of industry of all countries, or of the inhabitants of the same country, and it is perfectly immaterial whether that industry be applied to the production of a pound of sugar or tobacco, or of a tenpenny nail or a bushel of malt ; it is equally an interference with the principle to levy customs duties or excise on any. But it is, and probably will continue to be, impossible to abandon customs duties or excise as a means of revenue ; they afford the means of levying large sums by the taxation of articles of consumption, distributing the burden in

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